Financial Statements of

# Saskatchewan Lotteries Trust Fund For Sport, Culture and Recreation

Year ended March 31, 2004

105-00356/

## AUDITORS' REPORT

## To: Members of the Legislative Assembly
## Province of Saskatchewan

We have audited the statement of financial position of **Saskatchewan Lotteries Trust Fund for Sport, Culture and Recreation** as at March 31, 2004 and the statements of changes in restricted funds, operations and cash flows for the year then ended. These financial statements are the responsibility of the Fund's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of **Saskatchewan Lotteries Trust Fund for Sport, Culture and Recreation** as at March 31, 2004 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Virtus Group LLP

Chartered Accountants
Regina, Canada
May 12, 2004 (Replaces report dated May 10, 2004)

# Saskatchewan Lotteries Trust Fund For Sport, Culture and Recreation

## Statement of Financial Position



March 31, 2004 with comparative figures for 2003

| | 2004 | 2003 |
|---|---|---|
| **Assets** | | |
| Current assets: | | |
| Cash | $ 2,184,615 | $ 6,680,744 |
| Accrued interest and other receivables | 670,392 | 419,866 |
| Due from Western Canada Lottery - Saskatchewan Division Inc. | 8,462,030 | 7,689,602 |
| | 11,317,037 | 14,790,212 |
| Investments (note 3) | 21,480,727 | 21,373,338 |
| | $ 32,797,764 | $ 36,163,550 |
| **Liabilities and Restricted Funds** | | |
| Current liabilities: | | |
| Accounts payable | $ 27,313 | $ 52,960 |
| Due to Province of Saskatchewan - General Revenue Fund | 742,715 | 894,265 |
| Grants payable (note 4) | 15,752,823 | 15,058,991 |
| | 16,522,851 | 16,006,216 |
| Restricted funds: (note 1) | | |
| Canada Games Program | 3,869,262 | 4,502,547 |
| Community Grant Program | 1,052,825 | 825,633 |
| Culture | 3,021,657 | 4,752,666 |
| Recreation | 2,057,892 | 2,506,302 |
| Sport | 6,273,277 | 7,570,186 |
| | 16,274,913 | 20,157,334 |
| | $ 32,797,764 | $ 36,163,550 |

See accompanying notes to financial statements.

On behalf of the Board:

Director

Director

# Saskatchewan Lotteries Trust Fund For Sport, Culture and Recreation

## Statement of Changes in Restricted Funds



Year ended March 31, 2004 with comparative figures for 2003

| | Canada Games Program | Community Grant Program | Culture | Recreation | Sport | 2004 Total | 2003 Total |
|---|---|---|---|---|---|---|---|
| Restricted funds, beginning of year | $ 4,502,547 | $ 825,633 | $ 4,752,666 | $ 2,506,302 | $ 7,570,186 | $ 20,157,334 | $ 21,271,771 |
| Allocation of funds available to provide grants | - | 5,100,000 | 6,921,901 | 2,966,529 | 9,888,429 | 24,876,859 | 26,675,060 |
| Grants approved (net of returns) | (633,285) | (4,872,808) | (8,652,910) | (3,414,939) | (11,185,338) | (28,759,280) | (27,789,497) |
| Increase (decrease) in funds | (633,285) | 227,192 | (1,731,009) | (448,410) | (1,296,909) | (3,882,421) | (1,114,437) |
| Restricted funds, end of year | $ 3,869,262 | $ 1,052,825 | $ 3,021,657 | $ 2,057,892 | $ 6,273,277 | $ 16,274,913 | $ 20,157,334 |

See accompanying notes to financial statements.

# Saskatchewan Lotteries Trust Fund For Sport, Culture and Recreation

## Statement of Operations



Year ended March 31, 2004 with comparative figures for 2003

| | 2004 | Budget 2004 | 2003 |
|---|---|---|---|
| Transfer of net lottery profits from Western Canada Lottery - Saskatchewan Division Inc. (Schedule 1) | $ 40,593,025 | $ 39,118,510 | $ 42,346,654 |
| Directed payments: (note 5) | | | |
| Federal government payment | 1,800,452 | 1,855,148 | 1,768,996 |
| Former distributors | 1,494,320 | 1,500,000 | 1,494,320 |
| Other license directed payments | 275,000 | 925,000 | 275,000 |
| Payment to the Province of Saskatchewan - General Revenue Fund | 12,347,715 | 11,411,700 | 12,499,265 |
| Saskatchewan Exhibition Association | 310,000 | 310,000 | 310,000 |
| | 16,227,487 | 16,001,848 | 16,347,581 |
| Lottery profits after directed payments | 24,365,538 | 23,116,662 | 25,999,073 |
| Investment income | 1,033,804 | 941,000 | 1,152,530 |
| Less Administration expenses (Schedule 2) | 522,483 | 560,850 | 476,543 |
| Funds available for granting | 24,876,859 | 23,496,812 | 26,675,060 |
| Less grants | 28,759,280 | 29,467,047 | 27,789,497 |
| (Decrease) in restricted funds | $ (3,882,421) | $ (5,970,235) | $ (1,114,437) |

See accompanying notes to financial statements.

# Saskatchewan Lotteries Trust Fund For Sport, Culture and Recreation

## Statement of Cash Flows



Year ended March 31, 2004 with comparative figures for 2003

| | 2004 | 2003 |
|---|---|---|
| Cash provided by (used in): | | |
| Operating activities: | | |
| (Decrease) in restricted funds | $ (3,882,421) | $ (1,114,437) |
| Item not affected by cash: | | |
| Bond premium (discount) amortization | (365) | (46,850) |
| Net change in non-cash working capital items: | | |
| Accrued interest and other receivables | (250,526) | 235,009 |
| Due from Western Canada Lottery - Saskatchewan Division Inc. | (772,428) | 140,364 |
| Accounts payable | (25,647) | 30,262 |
| Due to Province of Saskatchewan - General Revenue Fund | (151,550) | 1,274,923 |
| Grants payable | 693,832 | 190,965 |
| | (4,389,105) | 710,236 |
| Investing activities: | | |
| Purchase of investments | (74,524,061) | (26,323,685) |
| Proceeds from disposal of investments | 74,417,037 | 28,839,539 |
| | (107,024) | 2,515,854 |
| (Decrease) increase in cash during the year | (4,496,129) | 3,226,090 |
| Cash, beginning of year | 6,680,744 | 3,454,654 |
| Cash, end of year | $ 2,184,615 | $ 6,680,744 |

See accompanying notes to financial statements.

# Saskatchewan Lotteries Trust Fund For Sport, Culture and Recreation


March 31, 2004

**1. Nature of operations:**

The Saskatchewan Lotteries Trust Fund for Sport, Culture and Recreation was established in 1973 and is continued pursuant to the *Interprovincial Lotteries Act 1984* and an agreement between the Minister of Culture, Youth and Recreation for the Province of Saskatchewan and Sask Sport Inc. Under the terms of the agreement, Sask Sport Inc. has been designated as the provincial marketing organization to sell Western Canada Lottery Corporation lottery tickets in Saskatchewan. Sask Sport Inc. has established the Western Canada Lottery - Saskatchewan Division Inc. to market, and Sask Sport Distributors Inc. to distribute these tickets on its behalf.

The net lottery profits are transferred to the Saskatchewan Lotteries Trust Fund for Sport, Culture and Recreation (the Trust) and are detailed in Schedule 1 to these financial statements. The agreement requires that the Trust shall distribute the net profits to eligible organizations designated by the Minister of Culture, Youth and Recreation for the Province of Saskatchewan. These net profits are distributed 50% to sport, 35% to culture and 15% to recreation groups. Each section contributes funds to the Saskatchewan Lotteries Community Grant Program in the same percentage as above. The sport section alone contributes funds to the Canada Games Program.

The lottery agreement also requires Sask Sport Inc., as designated provincial marketing organization for lottery tickets, to pay out of the Trust directed payments as described in note 5.

**2. Significant accounting policies:**

*Investments:*

Investments are recorded at cost, less any provisions for permanent impairment in value.

*Grant expense and directed payments:*

Grants are recorded by the Trust when a completed grant application is received from an eligible organization, the application is approved by the Trust and all criteria have been met by the applicant. Directed payments are recognized by the Trust as required by the lottery agreement.

*Use of estimates:*

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the period. Actual results could differ from those estimates. Differences are reflected in current earnings when identified.

**3. Investments:**

Investments at March 31 consist of:

| | 2004 | | 2003 | |
|---|---|---|---|---|
| | Carrying Amount | Market Value | Carrying Amount | Market Value |
| Guaranteed Investment Certificates and Bankers Acceptances | $17,959,513 | $18,535,218 | $17,960,426 | $18,327,844 |
| Province of Saskatchewan Bonds | 1,270,000 | 1,356,507 | 1,200,000 | 1,275,962 |
| Brandes Global Equities Fund | 169,419 | 157,328 | 164,868 | 107,930 |
| Greystone Canadian Equities Fund | 2,081,795 | 2,358,075 | 2,048,044 | 1,793,276 |
| | $21,480,727 | $22,407,128 | $21,373,338 | $21,505,012 |

Guaranteed investment certificates and bankers acceptances mature between May 4, 2004 and April 22, 2007 (2003 – April 7, 2003 and January 18, 2007) and have effective interest rates ranging from 4.05% to 6.25% (2003 - 2.85% to 6.25%). Province of Saskatchewan Bonds mature between July 15, 2005 and July 15, 2008 (2003 – July 15, 2005) and have effective interest rates of 3.00% to 5.75% (2003 – 5.75%). Brandes Global Equities Fund and Greystone Canadian Equities Fund consist of managed equity instruments with no specified rate of return or maturity.

**4. Grants payable:**

| | 2004 | 2003 |
|---|---|---|
| Community Grant Program | $ 5,072,056 | $ 4,960,721 |
| Culture | 1,799,500 | 1,821,701 |
| Recreation | 1,549,052 | 1,395,713 |
| Sport | 7,332,215 | 6,880,856 |
| | $ 15,752,823 | $ 15,058,991 |

**5. Directed Payments:**

Under the terms of the lottery agreement, which expires on March 31, 2006, with the Minister of Culture, Youth and Recreation for the Province of Saskatchewan, the Trust is required to make the following payments to:

- Sask Sport Distributors Inc. to cover the distributor payments made to those volunteer non-profit organizations that previously acted as ticket distributors. This amounted to $1,494,320 (2003 - $1,494,320) during the current year. Of this amount, Sask Sport Inc., as a former ticket distributor, received $358,560 (2003 - $358,560) during the current year.
- the Federal Government which, under an agreement dated September 23, 1979 with the Interprovincial Lottery Corporation, withdrew from the lottery field in exchange for $24,000,000 annually, in 1979 dollars. Saskatchewan's share of this payment, for the year ended March 31, 2004, was $1,800,452 (2003 - $1,768,996).
- the Saskatchewan Exhibition Association in the amount of $310,000 (2003 - $310,000) for the current year.

**5. Directed Payments: (continued)**

- the General Revenue Fund of the Province of Saskatchewan in the amount of 9.5% of net lottery ticket sales less a directed payment to the Mackenzie Art Gallery of $275,000 (2003 - $275,000). During the current year $12,347,715 (2003 - $12,499,265) was paid.

**6. Related party transactions:**

Sask Sport Inc., as a sport federation, received grants from the Trust of $597,314 (2003 - $502,683) during the current year, to provide programs and services to its member sport organizations. Sask Sport Inc. also received $12,909 (2003 - $15,034) as a fee for providing office equipment for use during the current year.

The Administration Centers for Sport, Culture and Recreation (1989) Inc., a wholly owned subsidiary of Sask Sport Inc., provides office space and administrative services for non-profit sport, culture and recreation associations and received a grant from the Trust of $240,000 (2003 - $240,000) during the current year. In addition, the Trust paid to the Administration Centers for Sport, Culture and Recreation (1989) Inc. $38,817 (2003 - $36,787) for office space and services.

Included in these financial statements are transactions with various entities under the influence of the Government of Saskatchewan (collectively referred to as related parties).

These transactions are in the normal course of operations and are recorded at the exchange amount which is the amount of consideration established and agreed to by the related parties. Other related party transactions and amounts due to/from are disclosed separately in these financial statements.

**7. Financial instruments and risks:**

*Fair value:*

The recorded value of current assets and current liabilities approximates fair value for short term items. The fair value of investments is disclosed in note 3.

*Credit and interest rate risk:*

The Trust is not subject to significant credit or interest rate risk.

**8. Budget:**

The original budget was approved by the Board of Sask Sport Inc. on March 27, 2003. Revisions to the budget were approved by the Board November 27, 2003.

# Saskatchewan Lotteries Trust Fund For Sport, Culture and Recreation

## Schedule 1 - Net Lottery Profits



Year ended March 31, 2004 with comparative figures for 2003

| | 2004 | Budget 2004 | 2003 |
|---|---|---|---|
| Lottery ticket sales | $ 132,870,684 | $ 129,860,000 | $ 134,465,945 |
| Revenue and expense items paid by the Western Canada Lottery Corporation: | | | |
| Prizes | (69,088,810) | (66,163,940) | (69,339,806) |
| Administration and ticket printing | (11,775,051) | (13,015,139) | (11,091,730) |
| Retailer commissions | (7,749,268) | (7,557,000) | (7,832,390) |
| Federal and provincial taxes | (1,475,713) | (1,603,976) | (1,536,872) |
| Investment income | 332,469 | 444,500 | 306,514 |
| Lottery profits transferred from the Western Canada Lottery Corporation | 43,114,311 | 41,964,445 | 44,971,661 |
| Provincial interest and other income | 239,498 | 219,100 | 220,502 |
| Provincial distribution expenses (note 1) | (1,704,967) | (1,851,115) | (1,705,231) |
| Provincial marketing expenses (note 1) | (1,055,817) | (1,213,920) | (1,140,278) |
| Net lottery profits | $ 40,593,025 | $ 39,118,510 | $ 42,346,654 |

## Schedule 2 - Administration Expenses

Year ended March 31, 2004 with comparative figures for 2003

| | 2004 | Budget 2004 | 2003 |
|---|---|---|---|
| Committee meetings | $ 17,120 | $ 31,530 | $ 13,469 |
| Equipment expense | 12,909 | 12,870 | 15,034 |
| Goods and services tax | 5,087 | 4,850 | 5,537 |
| Insurance | 5,366 | 5,400 | 4,335 |
| Office supplies | 10,525 | 13,000 | 14,152 |
| Postage | 4,072 | 5,000 | 4,082 |
| Printing | 6,461 | 15,500 | 5,520 |
| Professional fees | 44,431 | 53,390 | 66,811 |
| Rent | 25,291 | 25,420 | 24,576 |
| Repairs and maintenance | 1,554 | 2,500 | 4,851 |
| Salaries and benefits | 366,807 | 360,885 | 302,619 |
| Telephone | 7,865 | 9,905 | 7,390 |
| Travel | 14,995 | 20,600 | 8,167 |
| Total administration expenses | $ 522,483 | $ 560,850 | $ 476,543 |

See accompanying notes to financial statements.

## Sask. Lotteries Trust Fund

### Transfers

Listed by program, are transfers to recipients who received $5,000 or more.

*Community Grant Program*

| | |
|---|---|
| Aberdeen, Town of | $ 7,021 |
| Agency Chiefs Tribal Council | 20,000 |
| Ahtahkakoop First Nation | 9,420 |
| Air Ronge, Northern Village | 6,064 |
| Allan, Town of | 5,411 |
| Asquith, Town of | 8,490 |
| Assiniboia, Town of | 18,538 |
| Athabasca Regional Rec Assoc | 34,824 |
| Badlands Regional Rec Assoc | 11,000 |
| Balcarres, Town of | 5,134 |
| Balgonie, Town of | 11,665 |
| Battleford, Town of | 25,358 |
| Battlefords Regional Rec Assoc | 11,000 |
| Battlefords Tribal Council | 31,250 |
| Beardy's & Okemasis Band | 7,130 |
| Beauval, Northern Village | 5,353 |
| Beaver River Regional Rec Assoc | 33,554 |
| Bethune, Village of | 5,320 |
| Bienfait, Town of | 6,444 |
| Big River First Nation | 12,953 |
| Big River, Town of | 8,640 |
| Biggar, Town of | 19,197 |
| Birch Hills, Town of | 10,815 |
| Black Lake First Nation | 8,134 |
| Blackstrap Regional Rec. Asoc | 11,000 |
| Brittania #502, R.M. of | 6,039 |
| Broadview, Town of | 5,893 |
| Browning #34, R.M. of | 6,325 |
| Bruno, Town of | 5,569 |
| Buckland #491, R.M. of | 15,422 |
| Buffalo Narrows, Northern Village | 7,220 |
| Canora, Town of | 15,156 |
| Canwood, Village of | 5,684 |
| Carlyle, Town of | 10,254 |
| Carnduff, Town of | 8,415 |
| Caronport, Village of | 6,729 |
| Carrot River, Town of | 11,868 |
| Churchbridge, Town of | 7,396 |
| Churchill River @ StanMis | 7,715 |
| Clavet, Village of | 7,445 |
| Clearwater Regional Rec Assoc | 34,134 |
| Coronach, Town of | 6,677 |
| Creighton, Northern Town | 9,881 |
| Cudworth, Town of | 7,233 |
| Cupar, Town of | 5,547 |
| Cut Knife, Town of | 5,749 |
| Dalmeny, Town of | 15,936 |
| Davidson, Town of | 9,620 |
| Debden, Village of | 5,526 |
| Delisle, Town of | 11,204 |
| Dundurn, Town of | 6,312 |
| Eastend, Town of | $ 6,532 |
| Eatonia, Town of | 5,719 |
| Elrose, Town of | 5,810 |
| Esterhazy, Town of | 16,870 |
| Estevan, City of | 44,758 |
| Eston, Town of | 9,070 |
| File Hills Qu'Appelle Tribal Council | 31,250 |
| Foam Lake, Town of | 11,028 |
| Fond du Lac First Nation | 5,251 |
| Fort Qu'Appelle, Town of | 17,490 |
| Gordon First Nation | 6,703 |
| Grand Coulee, Village of | 6,974 |
| Gravelbourg, Town of | 9,467 |
| Grenfell, Town of | 9,102 |
| Gull Lake, Town of | 12,110 |
| Hague, Town of | 9,075 |
| Hatchet Lake Band | 5,886 |
| Herbert, Town of | 8,876 |
| Hudson Bay #394, R.M. of | 6,503 |
| Hudson Bay, Town of | 11,536 |
| Humboldt, City of | 30,481 |
| Ile a la Crosse, Northern Village | 8,052 |
| Indian Head, Town of | 12,419 |
| Ituna, Town of | 7,589 |
| Kamsack, Town of | 13,086 |
| Kawacatoose First Nation | 7,272 |
| Kelvington, Town of | 10,090 |
| Kerrobert, Town of | 9,150 |
| Kindersley, Town of | 28,312 |
| Kipling, Town of | 9,078 |
| Kitsaki @ LaRonge | 12,275 |
| Kyle, Town of | 6,187 |
| La Loche, Northern Village | 13,564 |
| La Ronge, Town of | 17,316 |
| Langenburg, Town of | 7,162 |
| Langham, Town of | 13,753 |
| Lanigan, Town of | 9,476 |
| Lashburn, Town of | 8,370 |
| Last Touch Regional Rec Assoc | 11,000 |
| Leader, Town of | 6,403 |
| Leask, Village of | 5,588 |
| Lloydminster, City of | 44,261 |
| Loon Lake #561, R.M. of | 5,501 |
| Lumsden, Town of | 15,272 |
| Luseland, Town of | 6,010 |
| Macklin, Town of | 11,271 |
| Maidstone, Town of | 8,880 |
| Makwa Sahagican First Nation | 5,144 |
| Maple Creek, Town of | 19,739 |
| Marshall, Village of | 5,800 |
| Martensville, Town of | 33,984 |
| Meadow Lake Tribal Council | 31,250 |
| Meadow Lake, Town of | 36,900 |
| Melfort, City of | 30,130 |
| Melville, City of | 28,296 |
| Meota, Village of | 6,210 |
| Mistawasis First Nation | 6,819 |
| Montreal Lake First Nation | 7,417 |
| Moose Jaw #161, R.M. of | 6,066 |
| Moose Jaw, City of | 80,970 |

| | | |
|---|---|---|
| Moosomin Indian First Nation | $ | 5,991 |
| Moosomin, Town of | | 17,094 |
| Naicam, Town of | | 7,847 |
| Neilburg, Village of | | 5,873 |
| Neyanun Regional Rec Assoc | | 37,911 |
| Nipawin, Town of | | 26,736 |
| Norquay, Town of | | 5,633 |
| North Battleford, City of | | 79,545 |
| North Central Regional Rec. Assoc | | 11,000 |
| North East Recreation & Parks Assoc | | 11,000 |
| Northern Recreation Coordinating Committee | | 709,900 |
| Onion Lake First Nation | | 35,347 |
| Osler, Town of | | 10,831 |
| Outlook, Town of | | 14,972 |
| Oxbow, Town of | | 8,102 |
| Paddockwood #520, R.M. of | | 5,760 |
| PAGC Athabasca Denesuline Tribal Council | | 40,000 |
| Paradise Hill, Village of | | 6,203 |
| Parkland Regional Rec Assoc | | 11,000 |
| Pelican Lake First Nation | | 5,894 |
| Pense, Village of | | 5,170 |
| Peter Btyn @Pelican Nrrws | | 12,141 |
| Pierceland, Village of | | 5,304 |
| Pilot Butte, Town of | | 15,618 |
| Pinehouse Lake, Northern Village | | 6,591 |
| Ponteix, Town of | | 5,538 |
| Porcupine Plain, Town of | | 5,305 |
| Preeceville, Town of | | 9,330 |
| Prince Albert #461, R.M. of | | 14,771 |
| Prince Albert Grand Council | | 40,000 |
| Prince Albert, City of | | 116,413 |
| Qu'Appelle Valley Regional Rec Assoc | | 11,000 |
| Qu'Appelle, Town of | | 6,207 |
| Quill Lake, Village of | | 5,580 |
| Quill Plains Regional Rec Assoc | | 11,000 |
| Radville, Town of | | 6,512 |
| Raymore, Town of | | 5,560 |
| Red Earth First Nation | | 6,470 |
| Redvers, Town of | | 8,232 |
| Regina Beach, Town of | | 7,225 |
| Regina, City of | | 255,000 |
| River Junction Regional Rec. Assoc | | 11,000 |
| Rocanville, Town of | | 7,854 |
| Rosetown, Town of | | 16,962 |
| Rosthern, Town of | | 12,593 |
| Sagastew Regional Rec Assoc | | 44,179 |
| Sandy Bay, Northern Village | | 6,934 |
| Saskatoon District Tribal Council | | 31,250 |
| Saskatoon, City of | | 255,000 |
| SESACRS - Moose Mountain | | 11,000 |
| SESACRS - Pipe Si Cana | | 11,000 |
| SESACRS - Wheatland Souris | | 11,000 |
| Shaunavon, Town of | | 14,871 |
| Shellbrook #493, R.M. of | | 7,551 |
| Shellbrook, Town of | | 8,256 |
| South Central Recreation & Parks Assoc | | 11,000 |
| South West Regional Rec. Assoc | | 11,000 |
| Southeast Treaty 4 Tribal Council | | 20,000 |
| Southey, Town of | | 6,809 |
| Spiritwood, Town of | | 8,993 |
| Springside, Town of | $ | 6,722 |
| St. Brieux, Village of | | 5,286 |
| St. Walburg, Town of | | 7,062 |
| Star City, Town of | | 7,537 |
| Stoughton, Town of | | 5,690 |
| Strasbourg, Town of | | 7,024 |
| Sturgis, Town of | | 6,469 |
| Swift Current 137, R.M. of | | 7,455 |
| Swift Current, City of | | 64,768 |
| Sylvania, Hamlet of | | 5,288 |
| Thunderchild First Nation | | 6,121 |
| Tisdale, Town of | | 19,947 |
| Touchwood Agency Tribal Council | | 31,250 |
| Turtleford, Town of | | 5,880 |
| Unity, Town of | | 18,852 |
| Vanscoy, Village of | | 5,090 |
| Wadena, Town of | | 11,578 |
| Wakaw, Town of | | 8,105 |
| Waldheim, Town of | | 7,430 |
| Warman, Town of | | 30,301 |
| Watrous, Town of | | 12,895 |
| Watson, Town of | | 6,872 |
| Wawota, Town of | | 6,085 |
| Weyburn, City of | | 41,664 |
| White City, Town of | | 10,203 |
| Whitewood, Town of | | 8,107 |
| Wild Goose Regional Rec. Assoc | | 11,000 |
| Wilkie, Town of | | 11,423 |
| Wolseley, Town of | | 6,333 |
| Wynyard, Town of | | 15,401 |
| Yorkton Tribal Council | | 31,250 |
| Yorkton, City of | | 81,018 |
| Payees under $5,000 | | 941,655 |
| | | 5,029,836 |
| Less grants returned from prior years | | 157,028 |
| | $ | 4,872,808 |

*The Culture Section*

| | | |
|---|---|---|
| Administration Center for Sport,Culture&Rec | $ | 60,000 |
| CARFAC Sask. Visual Artists | | 200,000 |
| Dance Sask. Inc. | | 199,400 |
| Federation of Sask. Indian Nations | | 49,000 |
| Le Counseil culturel fransaskois | | 180,000 |
| Mendel Art Gallery | | 100,000 |
| Multicultural Council of Sask. | | 219,500 |
| Museums Assoc of Sask. Inc. | | 355,000 |
| Nature Sask. | | 96,500 |
| Organization of Sask. Arts Councils | | 420,000 |
| Sask. Archaeological Society | | 121,200 |
| Sask. Architectural Heritage Society | | 78,500 |
| Sask. Band Assoc. | | 187,500 |
| Sask. Choral Federation | | 145,300 |
| Sask. Craft Council | | 202,000 |
| Sask. Cultural Exchange Society | | 165,500 |
| Sask. Drama Assoc. | | 122,000 |
| Sask. Elocution & Debate Assoc. | | 91,000 |
| Sask. Express | | 291,000 |
| Sask. Genealogical Society | | 116,700 |
| Sask. German Council Inc. | | 121,500 |

| | |
|---|---|
| Sask. History & Folklore Society | $ 102,000 |
| Sask. Library Assoc. | 95,200 |
| Sask. Metis Sports, Culture, Rec&Youth Inc. | 49,000 |
| Sask. Motion Picture Assoc. | 337,600 |
| Sask. Music Educators Assoc. | 151,000 |
| Sask. Music Festival Assoc. | 99,400 |
| Sask. Orchestral Assoc. | 93,000 |
| Sask. Organization for Heritage Languages | 142,500 |
| Sask. Publishers Group | 85,000 |
| Sask. Recording Industry Assoc. | 139,000 |
| Sask. Society for Education through Art | 85,000 |
| Sask. Writers Guild | 430,333 |
| SaskCulture | 3,111,625 |
| Theatre Sask. Inc. | 104,870 |
| Ukrainian Canadian Congress | 176,800 |
| Wanuskewin Heritage Park | 100,000 |
| | 8,823,928 |
| Less grants returned from prior years | 171,018 |
| | $ 8,652,910 |

*The Recreation Section*

| | |
|---|---|
| 4H Council | $ 17,000 |
| Administration Center for Sport,Culture&Rec... | 24,000 |
| Air Cadet League - Sask. Provincial Committee | 51,314 |
| Army Cadet League | 51,314 |
| Assoc of Sask Urban Parks & Conservation | 36,718 |
| Badlands Regional Recreation Assoc. | 38,751 |
| Battleford Regional Recreation Assoc. | 38,751 |
| Battlefords Boys & Girls Club | 40,044 |
| Blackstrap Regional Recreation & Parks Assoc | 38,751 |
| Boy Scouts of Canada - Sask. Provincial Coun | 50,723 |
| Boys & Girls Club of Yorkton Inc. | 28,790 |
| Boys and Girls Club of Saskatoon | 40,044 |
| Canadian National Institute for the Blind | 41,378 |
| Canadian Red Cross | 51,314 |
| Duke of Edinburgh Award | 45,635 |
| Federation of Sask. Indian Nations | 21,000 |
| Girl Guides of Canada Saskachewan Council | 51,314 |
| Harvest Community of the Prairies Inc. | 33,982 |
| Last Touch Regional Recreation Assoc. | 38,751 |
| Mental Health Assoc in Sask. | 51,314 |
| Navy League - Sask. Division | 51,314 |
| North Central Regional Recreation Assoc. | 38,751 |
| North East Recreation & Parks Assoc. | 38,751 |
| Outdoor & Environmental Education Assoc. | 35,789 |
| Parkland Regional Recreation Assoc. | 38,751 |
| Qu'Appelle Valley Recreation Assoc. | 38,751 |
| Quill Plains Regional Recreation Assoc. | 38,751 |
| River Junction Parks & Recreation Assoc. | 38,751 |
| Royal Lifesaving Society - Sask. Branch | 51,314 |
| Sask. Abilities Council | 51,314 |
| Sask. Assoc for Community Living | 37,373 |
| Sask. Assoc of Recreation Professionals | 51,314 |
| Sask. Camping Assoc. | 51,314 |
| Sask. Metis Sports, Culture, Rec&Youth Inc. | 21,000 |
| Sask. Parks & Recreation Assoc. | 1,309,000 |
| Sask. Physical Education Assoc. | 51,314 |
| Sask. Recreation Facility Assoc. | 51,314 |
| Sask. Regional Parks Assoc. | 51,314 |
| Sask. Square and Round Dance Federation Inc | $ 37,425 |
| Sask. Wildlife Federation | 51,314 |
| Seniors Mechanism | 128,929 |
| Ski Patrol System-Sask. Division | 37,086 |
| Snowmobile Assoc. | 37,709 |
| South Central Recreation & Parks Assoc. | 38,751 |
| South West Recreation Assoc. | 38,751 |
| St. John Council for Sask. Properties Inc. | 21,065 |
| Underwater Council Inc. | 40,055 |
| Wild Goose Regional Recreation Assoc. | 38,751 |
| Zone 1-South East Sask Assoc for Culture, Re | 116,254 |
| | 3,423,158 |
| Less grants returned from prior years | 8,219 |
| | $ 3,414,939 |

*The Sport Section*

| | |
|---|---|
| Administration Center for Sport,Culture&Rec... | $ 156,000 |
| Basketball Sask. Inc. | 326,086 |
| Bowling Federation of Sask. | 173,289 |
| Bowls Sask. Inc. | 89,574 |
| Boxing Sask. Inc. | 78,539 |
| Canadian Red Cross | 78,113 |
| Coaches Assoc Of Sask. | 126,318 |
| Federation of Sask. Indian Nations | 70,000 |
| Football Sask. Inc. | 280,455 |
| Gymnastics Sask. Inc. | 221,574 |
| Horseshoe Sask. Inc. | 40,290 |
| Judo Sask. | 110,027 |
| Northern Recreation Co-ordinating Committee. | 60,000 |
| Ringette Assoc of Sask. | 108,626 |
| Sask Sport Inc. | 748,250 |
| Sask. Hockey Assoc. | 411,180 |
| Sask. Amateur Speed Skating Assoc. | 126,791 |
| Sask. Amateur Trapshooting Assoc. | 53,139 |
| Sask. Amateur Wrestling Assoc. | 225,753 |
| Sask. Archery Assoc. | 70,971 |
| Sask. Athletics | 449,514 |
| Sask. Badminton Assoc. | 128,005 |
| Sask. Baseball Assoc | 247,990 |
| Sask. Baton Twirling Assoc. | 67,787 |
| Sask. Blind Sports Assoc. | 51,013 |
| Sask. Broomball Assoc. | 113,949 |
| Sask. Canoe Assoc. | 183,436 |
| Sask. Combative Arts Assoc. | 25,914 |
| Sask. Curling Assoc. | 264,855 |
| Sask. Cycling Assoc. | 152,834 |
| Sask. Darts Assoc Inc. | 32,852 |
| Sask. Deaf Sports Assoc. | 34,227 |
| Sask. Diving Assoc. | 115,627 |
| Sask. Fencing Assoc. | 82,669 |
| Sask. Field Hockey Assoc. | 107,956 |
| Sask. Games Council | 285,000 |
| Sask. Golf Assoc. | 191,961 |
| Sask. Handball Assoc. | 37,258 |
| Sask. Handgun Assoc. | 43,787 |
| Sask. High Schools Athletic Assoc. | 235,419 |
| Sask. Horse Federation Inc. | 224,095 |
| Sask. Karate Assoc. | 88,607 |
| Sask. Lacrosse Assoc. | 118,407 |

| | | |
|---|---|---|
| Sask. Metis Sports, Culture, Rec&Youth Inc.... | $ | 70,000 |
| Sask. Provincial Rifle Assoc..... | | 46,631 |
| Sask. Provincial Small Bore Assoc..... | | 63,301 |
| Sask. Racquetball Assoc..... | | 83,782 |
| Sask. Rhythmic Gymnastics..... | | 82,917 |
| Sask. Rowing Assoc..... | | 203,924 |
| Sask. Rugby Union Inc..... | | 173,322 |
| Sask. Sailing Clubs Assoc..... | | 99,525 |
| Sask. Skeet Shooting Assoc..... | | 51,751 |
| Sask. Ski Assoc..... | | 285,171 |
| Sask. Soccer Assoc..... | | 406,090 |
| Sask. Sports Hall of Fame and Museum..... | | 249,520 |
| Sask. Squash Inc..... | | 82,002 |
| Sask. Table Tennis Assoc..... | | 107,594 |
| Sask. TaeKwon-Do Inc..... | | 111,826 |
| Sask. Team Handball Federation..... | | 95,811 |
| Sask. Triathlon Assoc..... | | 44,759 |
| Sask. Volleyball Assoc..... | | 330,831 |
| Sask. Water Ski Assoc..... | | 104,348 |
| Sask. Weightlifting Assoc..... | | 71,749 |
| Sask. Wheelchair Sports Assoc..... | | 87,488 |
| Skate Canada - Sask..... | | 192,141 |
| Soaring Assoc of Sask..... | | 30,846 |
| Softball Sask..... | | 306,327 |
| Special Olympics Sask. Inc..... | | 137,580 |
| Sport Medicine & Science Council of Sask..... | | 418,171 |
| Sport Parachute Assoc of Sask. Inc..... | | 18,420 |
| Swim Sask. Inc..... | | 229,977 |
| Synchro Sask..... | | 139,416 |
| Tennis Sask..... | | 146,262 |
| Water Polo Sask..... | | 109,603 |
| Zone 1-South East Sask Assoc for Culture, Re | | 60,000 |
| Zone 2 - Regina Sport Council..... | | 95,000 |
| Zone 3 Sport Council..... | | 59,338 |
| Zone 4 Sport Council..... | | 56,813 |
| Zone 5 Central Sask. Sport Council..... | | 58,683 |
| Zone 6 Saskatoon Sport Council..... | | 95,000 |
| Zone 7 Sport Council..... | | 59,144 |
| Zone 8 Sport Council..... | | 87,313 |
| | | 11,990,913 |
| Less grants returned from prior years | | 172,290 |
| | | $11,818,623 |